



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: CITY OF OCONOMOWOC UTILITIES

Principal Office: 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066-0027

For the Year Ended: DECEMBER 31, 2002

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SARAH KITSEMBEL of  
(Person responsible for accounts)

CITY OF OCONOMOWOC UTILITIES \_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/28/2003
(Signature of person responsible for accounts)	(Date)

FINANCE DIRECTOR

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(Title)

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**TABLE OF CONTENTS**

<b>Schedule Name</b>	<b>Page</b>
<b>ELECTRIC OPERATING SECTION</b>	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF OCONOMOWOC UTILITIES**Utility Address:** 174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066-0027**When was utility organized?** 12/31/1900**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR MARK MOLITOR**Title:** OFFICE SUPERVISOR**Office Address:**174 E. WISCONSIN AVENUE  
OCONOMOWOC, WI 53066**Telephone:** (414) 569 - 3226**Fax Number:** (414) 569 - 3238**E-mail Address:** mmolitor@wppisys.org

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR. THOMAS KARMAN CPA**Title:** PARTNER**Office Address:** SCHENCK & ASSOCIATES2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR. DAVID NOLD**Title:** CHAIRMAN OF UTILITY COMMITTEE**Office Address:**270 GLENWOOD ROAD  
OCONOMOWOC, WI 53066**Telephone:** (262) 567 - 2349**Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:****Title:**

**Office Address:** SCHENCK & ASSOCIATES  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schencksolutions.com**Date of most recent audit report:** 3/14/2003**Period covered by most recent audit:** JANUARY 1, 2002 TO DECEMBER 31, 2002

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DAN JAROCKI**Title:** TECHNICAL OPERATIONS MANAGER**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3197**Fax Number:** (414) 569 - 2164**E-mail Address:** djarock@wppisys.org

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**Name:** MR MARK FRYE**Title:** TECHNICAL OPERATIONS ASST.**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53033

**Telephone:** (414) 569 - 3198**Fax Number:** (414) 569 - 2164**E-mail Address:** mfrye@wppisys.org

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**Name:** MS SARAH KITSEMBEL**Title:** FINANCE DIRECTOR**Office Address:**

P.O. BOX 27  
OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 3234**Fax Number:** (414) 569 - 3238**E-mail Address:** skitsembel@wppisys.org

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MS. DIANE GARD**Title:** CITY ADMINISTRATOR / TREASURER**Office Address:**

P.O. BOX 27

OCONOMOWOC, WI 53066

**Telephone:** (414) 569 - 2183

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**Name of utility commission/committee:** OCONOMOWOC UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

MR JOHN GROSS, ALDERMAN

MR DAVID NOLD, ALDERMAN

MR JOE SNYDER, ALDERMAN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**           

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	12,553,030	11,818,133	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	10,214,700	9,481,051	<b>2</b>
Depreciation Expense (403)	876,953	829,036	<b>3</b>
Amortization Expense (404-407)	31,764	31,764	<b>4</b>
Taxes (408)	593,647	590,882	<b>5</b>
<b>Total Operating Expenses</b>	<b>11,717,064</b>	<b>10,932,733</b>	
<b>Net Operating Income</b>	<b>835,966</b>	<b>885,400</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>835,966</b>	<b>885,400</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	271,492	364,436	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>271,492</b>	<b>364,436</b>	
<b>Total Income</b>	<b>1,107,458</b>	<b>1,249,836</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>1,107,458</b>	<b>1,249,836</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	98,408	65,863	<b>14</b>
Amortization of Debt Discount and Expense (428)	1,680	1,680	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>100,088</b>	<b>67,543</b>	
<b>Net Income</b>	<b>1,007,370</b>	<b>1,182,293</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,959,947	16,777,654	<b>20</b>
Balance Transferred from Income (433)	1,007,370	1,182,293	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	16,212	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>18,951,105</b>	<b>17,959,947</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
ELECTRIC UTILITY	195,564	5
WATER UTILITY	75,928	6
<b>Total (Acct. 419):</b>	271,492	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		7
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		8
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		9
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		10
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		11
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		12
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
TRANSFER TO MUNICIPALITY	16,212	13
<b>Total (Acct. 439)--Debit:</b>	16,212	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,310,872	11,242,158	0	0	<b>12,553,030</b>	<b>1</b>
Less: interdepartmental sales	982	52,812	0	0	<b>53,794</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	11				<b>11</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE						<b>0    6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,309,879</b>	<b>11,189,346</b>	<b>0</b>	<b>0</b>	<b>12,499,225</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	257,309	2,011	<b>259,320</b>	<b>1</b>
Electric operating expenses	541,321	13,490	<b>554,811</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts		17,999	<b>17,999</b>	<b>8</b>
Electric utility plant accounts		191,355	<b>191,355</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts	224,855	(224,855)	<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>1,023,485</b>	<b>0</b>	<b>1,023,485</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	35,736,043	31,328,579	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	12,642,240	11,762,183	2
<b>Net Utility Plant</b>	<b>23,093,803</b>	<b>19,566,396</b>	
Utility Plant Acquisition Adjustments (117-118)	345,303	377,067	3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>23,439,106</b>	<b>19,943,463</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,312,456	792,498	8
Special Funds (125-128)	1,307,373	299,544	9
<b>Total Other Property and Investments</b>	<b>3,619,829</b>	<b>1,092,042</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	45,985	10
Special Deposits (132-134)	46,026	40,800	11
Working Funds (135)	300	325	12
Temporary Cash Investments (136)	7,570,239	6,738,235	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,135,674	928,145	15
Other Accounts Receivable (143)	84,602	180,957	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	47,392	511,315	18
Materials and Supplies (151-163)	444,669	465,527	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)		125	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>9,328,902</b>	<b>8,911,414</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,122	9,802	24
Other Deferred Debits (182-186)	21,765	732,555	25
<b>Total Deferred Debits</b>	<b>29,887</b>	<b>742,357</b>	
<b>Total Assets and Other Debits</b>	<b>36,417,724</b>	<b>30,689,276</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,070,740	1,129,528	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	18,951,105	17,959,947	<b>28</b>
<b>Total Proprietary Capital</b>	<b>20,021,845</b>	<b>19,089,475</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	615,000	720,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	1,238,284	475,579	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,853,284</b>	<b>1,195,579</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	1,274,916	872,517	<b>33</b>
Payables to Municipality (233)	41,181	168,107	<b>34</b>
Customer Deposits (235)	36,907	75,981	<b>35</b>
Taxes Accrued (236)	481,294	481,154	<b>36</b>
Interest Accrued (237)	9,715	10,813	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	44,748	34,209	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,888,761</b>	<b>1,642,781</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	2,138,788		<b>43</b>
Other Deferred Credits (253)	116,276	118,445	<b>44</b>
<b>Total Deferred Credits</b>	<b>2,255,064</b>	<b>118,445</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	10,398,770	8,642,996	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>36,417,724</b>	<b>30,689,276</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	12,282,663	0	0	21,346,684	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)	7,718				<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	493,721			1,605,257	<b>7</b>
<b>Total Utility Plant</b>	<b>12,784,102</b>	<b>0</b>	<b>0</b>	<b>22,951,941</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,866,250	0	0	9,775,990	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>2,866,250</b>	<b>0</b>	<b>0</b>	<b>9,775,990</b>	
<b>Net Utility Plant</b>	<b>9,917,852</b>	<b>0</b>	<b>0</b>	<b>13,175,951</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	2,631,465	9,130,718			<b>11,762,183</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	216,476	660,477			<b>876,953</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	18,367				<b>18,367</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
clearing accounts	5,340	62,328			<b>67,668</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>240,183</b>	<b>722,805</b>	<b>0</b>	<b>0</b>	<b>962,988</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	5,398	72,189			<b>77,587</b>	<b>15</b>
Cost of removal	0	5,344			<b>5,344</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>5,398</b>	<b>77,533</b>	<b>0</b>	<b>0</b>	<b>82,931</b>	<b>19</b>
<b>Balance End of Year</b>	<b>2,866,250</b>	<b>9,775,990</b>	<b>0</b>	<b>0</b>	<b>12,642,240</b>	<b>20</b>
						<b>21</b>
						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			394,620		394,620	407,781	3
<b>Total Electric Utility</b>					<b>394,620</b>	<b>407,781</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	394,620	407,781	1
Water utility (154)	50,049	57,746	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>444,669</b>	<b>465,527</b>	

# **UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.
--

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 Water Revenue Bonds	1,680	428	8,122	1
<b>Total</b>			<b>8,122</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,129,528	1
<b>Changes during year (explain):</b>		
REPAYMENT OF MUNICIPAL CONTRIBUTED CAPITAL	(58,788)	2
<b>Balance end of year</b>	<b><u>1,070,740</u></b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1997 Water Refunding Revenue Bonds	11/01/1997	11/01/2007	5.00%	615,000	<b>1</b>
<b>Total Bonds (Account 221):</b>				<b>615,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>2</b>

**Net amount of bonds outstanding December 31:      615,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Water Utility Note due to Electric Utility	06/01/2002	12/31/2021	5.25%	1,238,284	1
<b>Total for Account 224</b>				<b><u>1,238,284</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	481,154	1
<b>Accruals:</b>		
Charged water department expense	175,766	2
Charged electric department expense	417,881	3
Charged sewer department expense	5,305	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>598,952</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	481,154	6
Social Security taxes	60,154	7
PSC Remainder Assessment	11,720	8
<b>Other (explain):</b>		
WI Gross Receipts Tax	45,784	9
<b>Total payments and other debits</b>	<b>598,812</b>	
<b>Balance end of year</b>	<b>481,294</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
1997 Water Revenue Bonds	8,795	31,925	32,739	7,981	2
<b>Subtotal</b>	<b>8,795</b>	<b>31,925</b>	<b>32,739</b>	<b>7,981</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
Water utility note due electric utility	0	66,483	66,483	0	4
<b>Subtotal</b>	<b>0</b>	<b>66,483</b>	<b>66,483</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
Electric Customer Deposits	2,018		284	1,734	6
<b>Subtotal</b>	<b>2,018</b>	<b>0</b>	<b>284</b>	<b>1,734</b>	
<b>Total</b>	<b>10,813</b>	<b>98,408</b>	<b>99,506</b>	<b>9,715</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	5,188,137	3,454,859	0	0	0	<b>8,642,996</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	114,425	137,825				<b>252,250</b>	<b>2</b>
For Mains	428,514					<b>428,514</b>	<b>3</b>
<b>Other (specify):</b>							
HYDRANTS	69,650					<b>69,650</b>	<b>4</b>
TOWER	1,005,360					<b>1,005,360</b>	<b>5</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>6</b>
<b>Balance End of Year</b>	<b>6,806,086</b>	<b>3,592,684</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,398,770</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>7</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
ELECTRIC UTILITY NOTE DUE FROM WATER UTILITY	1,238,284	2
SPECIAL ASSESSMENTS	10,997	3
IMPACT FEES	1,063,175	4
<b>Total (Acct. 124):</b>	<b>2,312,456</b>	
<b>Sinking Funds (125):</b>		
WATER REVENUE BOND RESERVE	102,000	5
WATER REVENUE BOND REDEMPTION	87,797	6
<b>Total (Acct. 125):</b>	<b>189,797</b>	
<b>Depreciation Fund (126):</b>		
WATER DEPRECIATION FUND	110,000	7
<b>Total (Acct. 126):</b>	<b>110,000</b>	
<b>Other Special Funds (128):</b>		
CASH ADVANCES FOR CONSTRUCTION	1,007,576	8
<b>Total (Acct. 128):</b>	<b>1,007,576</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
CUSTOMER DEPOSITS	46,026	10
<b>Total (Acct. 134):</b>	<b>46,026</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	208,221	12
Electric	927,453	13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>1,135,674</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	84,602	16

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>84,602</b>	
<b>Receivables from Municipality (145):</b>		
ELECTRIC MISCELLANEOUS BILLINGS	19,626	19
ELECTRIC ADVANCE TO TELECOMMUNICATIONS UTILITY	9,526	20
WATER MISCELLANEOUS BILLINGS	18,240	21
<b>Total (Acct. 145):</b>	<b>47,392</b>	
<b>Prepayments (165):</b>		
NONE		22
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		24
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
SMART MONEY PROGRAM	21,765	27
<b>Total (Acct. 186):</b>	<b>21,765</b>	
<b>Payables to Municipality (233):</b>		
WATER MISCELLANEOUS BILLINGS FROM MUNICIPALITY	41,181	28
<b>Total (Acct. 233):</b>	<b>41,181</b>	
<b>Other Deferred Credits (253):</b>		
PUBLIC BENEFITS PROGRAM	116,276	29
<b>Total (Acct. 253):</b>	<b>116,276</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	11,498,572	20,976,531	0	0	<b>32,475,103</b>	<b>1</b>
Materials and Supplies	53,897	401,200	0	0	<b>455,097</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	2,748,857	9,453,354	0	0	<b>12,202,211</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	5,997,111	3,523,771	0	0	<b>9,520,882</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,806,501</b>	<b>8,400,606</b>	<b>0</b>	<b>0</b>	<b>11,207,107</b>	
Net Operating Income	150,632	685,334	0	0	<b>835,966</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.37%</b>	<b>8.16%</b>	<b>N/A</b>	<b>N/A</b>	<b>7.46%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	1,100,134	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	18,455,526	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>19,555,660</b>	
<b>Net Income</b>		
Net Income	1,007,370	5
<b>Percent Return on Proprietary Capital</b>	<b>5.15%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

On Aug. 1, 2002 the Water Utility requested a rate increase for Water rates beginning in Jan. 2003.

The increase was granted.

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

Account #186 - The amortization of the Smart Money conservation program would have been approved with the last rate filing which was effective 1/10/96.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

Dear Elaine,

In response to your email please review the following:

Item # 1.

Account 145 - The electric billing for \$19, 626 and the water billing for \$18,240 represent the amount due from the Municipality for the past due accounts receivable that was added to the City's tax roll.

Account 233 - The \$41,181 represents the amounts that the water utility overcharged the City for Fire Protection and a Tax equivalent true up for the year. We do an estimate for the amount we expect for each of those items, make a monthly charge or payment to the City and then do a true up at year end. In 2002 we overbilled the City \$26,324 for Fire Protection and underpaid the Tax Equiv. \$14,857.

Item #2 - The difference of \$66,586 is an error on our part. We received a customer advance for construction that was recorded in our CIAC account. It should have been recorded in the customer advance for construction account. The amount for mains contributed on page F-18 is incorrect and should have agreed with the amount on page W-8. We will make an adjustment for this in our 2003 report.

Thank You for pointing these items out. We will strive to see that these omissions are corrected in future reports. Should you need any additional information, please let me know. Mark Molitor Ocon. Utilities

10/29/03 email:

Dear Mr. Molitor:

The Public Service Commission (Commission) staff has completed its analytical review of your utility's 2002 annual report. The primary purpose of the analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior years' data that are not sufficiently explained in the annual report. The analytical review did identify the following issues:

1. On Page F-19, amounts are reported in Account 145 as Water and Electric Miscellaneous Billings and in Account 233 as Water Miscellaneous Billings from Municipality. Amounts greater than \$10,000, even grouped items, should be fully described, such as by a short list. Please furnish more detail for these amounts.

2. On Page W-17, a footnote indicates that developers contributed for the mains additions. Please explain why the contributions reported for mains on Page F-18 are greater than the dollars reported for mains additions on Page W-8.

Responding to the questions posed from the analytical review does not preclude you from possibly receiving other inquiries from our office regarding your annual report in the future: for instance, during a rate case, construction authorization, or other Commission reviews.

We appreciate your cooperation in providing the above information. If you

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## FINANCIAL SECTION FOOTNOTES

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have any questions, please feel free to contact me at (608) 266-3768. Please respond within 30 days of this letter. We prefer that you respond by e-mail if it is convenient for you to do so. My e-mail address is elaine.engelke@psc.state.wi.us. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,279,439	1
<b>Total Sales of Water</b>	<b>1,279,439</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	2,415	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	11,937	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,081	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>31,433</b>	
<b>Total Operating Revenues</b>	<b>1,310,872</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	57,310	8
Pumping Expenses (620-633)	135,070	9
Water Treatment Expenses (640-652)	86,397	10
Transmission and Distribution Expenses (660-678)	211,821	11
Customer Accounts Expenses (901-905)	43,874	12
Sales Expenses (910)	8,405	13
Administrative and General Expenses (920-932)	225,121	14
<b>Total Operation and Maintenance Expenses</b>	<b>767,998</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	216,476	15
Amortization Expense (404-407)		16
Taxes (408)	175,766	17
<b>Total Other Operating Expenses</b>	<b>392,242</b>	
<b>Total Operating Expenses</b>	<b>1,160,240</b>	
<b>NET OPERATING INCOME</b>	<b>150,632</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				<b>1</b>
Commercial	2	454	688	<b>2</b>
Industrial				<b>3</b>
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>454</b>	<b>688</b>	
Metered Sales to General Customers (461)				
Residential	4,178	297,110	599,112	<b>4</b>
Commercial	459	157,586	234,131	<b>5</b>
Industrial	41	57,586	66,380	<b>6</b>
<b>Total Metered Sales to General Customers (461)</b>	<b>4,678</b>	<b>512,282</b>	<b>899,623</b>	
Private Fire Protection Service (462)	62		29,887	<b>7</b>
Public Fire Protection Service (463)	1		323,674	<b>8</b>
Other Sales to Public Authorities (464)	13	15,717	24,585	<b>9</b>
Sales to Irrigation Customers (465)				<b>10</b>
Sales for Resale (466)		0	0	<b>11</b>
Interdepartmental Sales (467)	3	373	982	<b>12</b>
<b>Total Sales of Water</b>	<b>4,759</b>	<b>528,826</b>	<b>1,279,439</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	338,861	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
ADJUSTMENT FOR YEAR 2000 OVERCHARGE TO CITY PER PSC AUDIT	(15,187)	4
<b>Total Public Fire Protection Service (463)</b>	<b>323,674</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,415	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,415</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTALS	11,937	8
<b>Total Rents from Water Property (472)</b>	<b>11,937</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	17,081	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>17,081</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)		7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	57,310	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>57,310</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	70,954	17
Pumping Labor and Expenses (624)	30,306	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	158	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	7,092	23
Maintenance of Power Production Equipment (632)	1,093	24
Maintenance of Pumping Equipment (633)	25,467	25
<b>Total Pumping Expenses</b>	<b>135,070</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	34,288	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	43,880	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	8,229	33
<b>Total Water Treatment Expenses</b>	<b>86,397</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)	13,888	34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)	55,325	36
Meter Expenses (663)	3,522	37
Customer Installations Expenses (664)	13,348	38
Miscellaneous Expenses (665)	17,087	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	12,670	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	7,638	43
Maintenance of Transmission and Distribution Mains (673)	69,267	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	6,653	46
Maintenance of Meters (676)	728	47
Maintenance of Hydrants (677)	11,695	48
Maintenance of Miscellaneous Plant (678)		49
<b>Total Transmission and Distribution Expenses</b>	<b>211,821</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	10,327	50
Meter Reading Labor (902)	12,896	51
Customer Records and Collection Expenses (903)	19,342	52
Uncollectible Accounts (904)	11	53



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	1,298	54
<b>Total Customer Accounts Expenses</b>	<b>43,874</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)	8,405	55
<b>Total Sales Expenses</b>	<b>8,405</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	53,321	56
Office Supplies and Expenses (921)	15,469	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	28,781	59
Property Insurance (924)	1,569	60
Injuries and Damages (925)	15,284	61
Employee Pensions and Benefits (926)	92,887	62
Regulatory Commission Expenses (928)	3,997	63
Duplicate Charges--Credit (929)	957	64
Miscellaneous General Expenses (930)		65
Rents (931)	5,550	66
Maintenance of General Plant (932)	9,220	67
<b>Total Administrative and General Expenses</b>	<b>225,121</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>767,998</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		160,466	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,305	<b>2</b>
<b>Net property tax equivalent</b>		<b>155,161</b>	
Social Security		19,334	<b>3</b>
PSC Remainder Assessment		1,271	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>175,766</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.261500				3
County tax rate	mills		3.019700				4
Local tax rate	mills		7.185900				5
School tax rate	mills		11.819800				6
Voc. school tax rate	mills		1.843300				7
Other tax rate - Local	mills		0.113771				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.243971</b>				10
Less: state credit	mills		1.560200				11
<b>Net tax rate</b>	mills		<b>22.683771</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.185900</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.663100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.113771</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.962771</b>				17
<b>Total Tax Rate</b>	mills		<b>24.243971</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.864659</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.683771</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.613730</b>				21
Utility Plant, Jan. 1	\$	<b>10,722,200</b>	10,722,200				22
Materials & Supplies	\$	<b>60,971</b>	60,971				23
<b>Subtotal</b>	\$	<b>10,783,171</b>	<b>10,783,171</b>				24
Less: Plant Outside Limits	\$	<b>85,401</b>	85,401				25
<b>Taxable Assets</b>	\$	<b>10,697,770</b>	<b>10,697,770</b>				26
Assessment Ratio	dec.		0.764766				27
<b>Assessed Value</b>	\$	<b>8,181,291</b>	<b>8,181,291</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.613730</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>160,466</b>	<b>160,466</b>				30
Tax Equivalent per 1994 PSC Report	\$	137,061					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>160,466</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,575		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	417,581		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>425,156</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	308,350		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	74,022		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	469,396	3,600	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>851,768</b>	<b>3,600</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	80,810	4,509	23
<b>Total Water Treatment Plant</b>	<b>80,810</b>	<b>4,509</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	51,050		24
Structures and Improvements (341)	301,444	2,498	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,575	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			417,581	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>425,156</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			308,350	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			74,022	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			472,996	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>855,368</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			85,319	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>85,319</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			51,050	24
Structures and Improvements (341)			303,942	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	775,881	897,196	26
Transmission and Distribution Mains (343)	5,800,453	361,928	27
Fire Mains (344)	0		28
Services (345)	747,132	114,425	29
Meters (346)	707,351	60,114	30
Hydrants (348)	714,852	71,839	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,098,163</b>	<b>1,508,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	11,358	267	35
Computer Equipment (391.1)	59,247	11,070	36
Transportation Equipment (392)	62,384	18,538	37
Stores Equipment (393)	2,302		38
Tools, Shop and Garage Equipment (394)	39,385	16,673	39
Laboratory Equipment (395)	9,476	2,521	40
Power Operated Equipment (396)	10,698		41
Communication Equipment (397)	63,735	3,151	42
SCADA Equipment (397.1)	0	5,250	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>258,585</b>	<b>57,470</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,714,482</b>	<b>1,573,579</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,714,482</b>	<b>1,573,579</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			1,673,077	26
Transmission and Distribution Mains (343)			6,162,381	27
Fire Mains (344)			0	28
Services (345)			861,557	29
Meters (346)	5,398		762,067	30
Hydrants (348)			786,691	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>5,398</b>	<b>0</b>	<b>10,600,765</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			0	34
Office Furniture and Equipment (391)			11,625	35
Computer Equipment (391.1)			70,317	36
Transportation Equipment (392)			80,922	37
Stores Equipment (393)			2,302	38
Tools, Shop and Garage Equipment (394)			56,058	39
Laboratory Equipment (395)			11,997	40
Power Operated Equipment (396)			10,698	41
Communication Equipment (397)			66,886	42
SCADA Equipment (397.1)			5,250	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>316,055</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,398</b>	<b>0</b>	<b>12,282,663</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>5,398</b>	<b>0</b>	<b>12,282,663</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			<b>1</b>
Collecting and Impounding Reservoirs (312)	0			<b>2</b>
Lake, River and Other Intakes (313)	0			<b>3</b>
Wells and Springs (314)	125,673	2.94%	12,277	<b>4</b>
Infiltration Galleries and Tunnels (315)	0			<b>5</b>
Supply Mains (316)	0			<b>6</b>
Other Water Source Plant (317)	0			<b>7</b>
<b>Total Source of Supply Plant</b>	<b>125,673</b>		<b>12,277</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	145,993	2.50%	7,709	<b>8</b>
Boiler Plant Equipment (322)	0			<b>9</b>
Other Power Production Equipment (323)	74,022	4.42%	0	<b>10</b>
Steam Pumping Equipment (324)	0			<b>11</b>
Electric Pumping Equipment (325)	278,457	4.42%	20,827	<b>12</b>
Diesel Pumping Equipment (326)	0			<b>13</b>
Hydraulic Pumping Equipment (327)	0			<b>14</b>
Other Pumping Equipment (328)	0			<b>15</b>
<b>Total Pumping Plant</b>	<b>498,472</b>		<b>28,536</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			<b>16</b>
Water Treatment Equipment (332)	79,342	6.67%	5,540	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>79,342</b>		<b>5,540</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	86,838	2.22%	6,720	<b>18</b>
Distribution Reservoirs and Standpipes (342)	453,667	2.39%	28,769	<b>19</b>
Transmission and Distribution Mains (343)	545,786	0.96%	57,421	<b>20</b>
Fire Mains (344)	0			<b>21</b>
Services (345)	235,745	2.09%	16,811	<b>22</b>
Meters (346)	286,598	5.00%	36,735	<b>23</b>
Hydrants (348)	124,664	1.59%	11,937	<b>24</b>
Other Transmission and Distribution Plant (349)	0			<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,733,298</b>		<b>158,393</b>	



# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					137,950	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	137,950	
321					153,702	8
322					0	9
323					74,022	10
324					0	11
325					299,284	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	527,008	
331					0	16
332					84,882	17
	0	0	0	0	84,882	
341					93,558	18
342					482,436	19
343					603,207	20
344					0	21
345					252,556	22
346	5,398				317,935	23
348					136,601	24
349					0	25
	5,398	0	0	0	1,886,293	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	7,395	7.69%	884	<b>27</b>
Computer Equipment (391.1)	53,876	25.00%	16,195	<b>28</b>
Transportation Equipment (392)	47,391	10.56%	7,567	<b>29</b>
Stores Equipment (393)	2,302	6.67%	0	<b>30</b>
Tools, Shop and Garage Equipment (394)	33,466	6.67%	3,183	<b>31</b>
Laboratory Equipment (395)	8,218	6.67%	716	<b>32</b>
Power Operated Equipment (396)	3,810	6.67%	714	<b>33</b>
Communication Equipment (397)	38,222	9.09%	5,937	<b>34</b>
SCADA Equipment (397.1)	0	9.20%	241	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>194,680</b>		<b>35,437</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,631,465</b>		<b>240,183</b>	
 Common Utility Plant Allocated to Water Department	 0			 <b>38</b>
 <b>Total accum. prov. for depreciation</b>	 <b>2,631,465</b>		 <b>240,183</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					0	26
391					8,279	27
391.1					70,071	28
392					54,958	29
393					2,302	30
394					36,649	31
395					8,934	32
396					4,524	33
397					44,159	34
397.1					241	35
398					0	36
399					0	37
	0	0	0	0	230,117	
	5,398	0	0	0	2,866,250	
					0	38
	5,398	0	0	0	2,866,250	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			53,323	<b>53,323</b>	1
February			47,648	<b>47,648</b>	2
March			51,210	<b>51,210</b>	3
April			49,865	<b>49,865</b>	4
May			58,291	<b>58,291</b>	5
June			57,201	<b>57,201</b>	6
July			78,747	<b>78,747</b>	7
August			61,759	<b>61,759</b>	8
September			54,253	<b>54,253</b>	9
October			51,101	<b>51,101</b>	10
November			50,220	<b>50,220</b>	11
December			46,685	<b>46,685</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>660,303</b>	<b>660,303</b>	
Less: Water sold				528,826	13
Volume pumped but not sold				<b>131,477</b>	14
Volume sold as a percent of volume pumped				<b>80%</b>	15
Volume used for water production, water quality and system maintenance				38,134	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>38,134</b>	19
Volume pumped but unaccounted for				<b>93,343</b>	20
Percent of water lost				<b>14%</b>	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,334	23
Date of maximum: 7/16/2002					24
Cause of maximum:					25
Hot and Dry Weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,168	26
Date of minimum: 12/25/2002					27
Total KWH used for pumping for the year				1,026,120	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
611 E WISCONSIN AVE	1	827	10	921,600	Yes	<b>1</b>
748 E WISCONSIN AVE	2	684	12	2,088,000	No	<b>2</b>
611 E WISCONSIN AVE	3	735	16	1,929,600	Yes	<b>3</b>
690 LAKE BLUFF DRIVE	4	56	12	1,368,000	Yes	<b>4</b>
690 LAKE BLUFF DRIVE	6	675	16	1,440,000	Yes	<b>5</b>
1765 EXECUTIVE DRIVE	7	1,052	16	2,088,000	Yes	<b>6</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BP #1	BP #2	BP #3	<b>1</b>
Location	611 E WISCONSIN AVE	611 E WISCONSIN AVE	611 E WISCONSIN AVE	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1975	1975	1974	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,500	1,500	1,500	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	<b>9</b>
Year Installed	1975	1975	2001	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	100	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	SP #1	SP #2	WELL #1	<b>14</b>
Location	1765 EXECUTIVE DRIVE	1765 EXECUTIVE DRIVE	611 E WISCONSIN AVE	<b>15</b>
Purpose	B	B	P	<b>16</b>
Destination	D	D	R	<b>17</b>
Pump Manufacturer	GOULDS	GOULDS	LAYNE	<b>18</b>
Year Installed	1996	1996	1969	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	1,400	1,400	640	<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	<b>22</b>
Year Installed	1996	1996	1997	<b>23</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	75	75	20	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #2	WELL #3	WELL #4	<b>1</b>
Location	748 E WISCONSIN AVE	611 E WISCONSIN AVE	690 LAKE BLUFF DRIVE	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	R	R	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1974	1964	1964	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	1,450	1,340	950	<b>8</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	<b>9</b>
Year Installed	1974	2002	2002	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	75	75	75	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #6	WELL #7		<b>14</b>
Location	690 LAKE BLUFF DRIVE	1765 EXECUTIVE DRIVE		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	D	R		<b>17</b>
Pump Manufacturer	AMERICAN TURBINE	GOULDS		<b>18</b>
Year Installed	1996	1996		<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL		<b>20</b>
Actual Capacity (gpm)	950	1,450		<b>21</b>
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS		<b>22</b>
Year Installed	1996	1996		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	125	50		<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	EAST STANDPIPE	NORTH TOWER	OLYMPIA TOWER	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1967	2002	1976	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	153	135	143	<b>10</b>
Total capacity in gallons (actual)	500,000	500,000	500,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE		NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		0.0000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y		Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y		Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	POWER HSE RESERVIOR	WELL #7 RESERVOIR	WEST STANDPIPE	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	<b>4</b>
Year constructed	1932	1996	1976	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	0	0	153	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	150,000	133,000	500,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	WELLHOUSE		<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE		<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	Y	Y		<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	38,647	0	0	0	38,647	1
M	D	6.000	70,904	0	0	0	70,904	2
M	D	8.000	145,325	9,472	0	0	154,797	3
M	D	10.000	51,908	0	0	0	51,908	4
M	D	12.000	52,862	2,775	0	0	55,637	5
M	D	16.000	4,367	0	0	0	4,367	6
<b>Total Within Municipality</b>			<b>364,013</b>	<b>12,247</b>	<b>0</b>	<b>0</b>	<b>376,260</b>	
M	D	6.000	770	0	0	0	770	7
M	D	8.000	1,430	0	0	0	1,430	8
M	D	12.000	3,250	0	0	0	3,250	9
<b>Total Outside of Municipality</b>			<b>5,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,450</b>	
<b>Total Utility</b>			<b>369,463</b>	<b>12,247</b>	<b>0</b>	<b>0</b>	<b>381,710</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,149	0	0	0	1,149		1
M	0.625	1	0	0	0	1		2
M	0.750	861	0	0	0	861		3
L	0.750	22	0	0	0	22		4
M	1.000	1,916	179	0	0	2,095	183	5
L	1.000	1	0	0	0	1		6
M	1.250	35	7	0	0	42	12	7
M	1.500	41	0	0	0	41		8
L	1.500	9	0	0	0	9		9
M	2.000	71	0	0	0	71		10
M	3.000	4	0	0	0	4		11
M	4.000	16	0	0	0	16		12
M	6.000	25	1	0	0	26		13
M	8.000	17	0	0	0	17		14
<b>Total Utility</b>		<b>4,168</b>	<b>187</b>	<b>0</b>	<b>0</b>	<b>4,355</b>	<b>195</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,011	60	34	0	2,037	9	1
0.750	2,361	208	24	0	2,545	137	2
1.000	146	6	7	0	145	9	3
1.500	92	3	3	0	92	7	4
2.000	65	4	4	0	65	4	5
2.500	0	0	0	0	0	0	6
3.000	21	0	0	0	21	10	7
4.000	7	0	0	0	7	3	8
6.000	6	0	0	0	6	4	9
<b>Total:</b>	<b>4,709</b>	<b>281</b>	<b>72</b>	<b>0</b>	<b>4,918</b>	<b>183</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,829	141	0	7	0	60	2,037	1
0.750	2,281	135	15	9	1	104	2,545	2
1.000	69	61	6	4	0	5	145	3
1.500	4	67	5	8	0	8	92	4
2.000	0	44	4	7	1	9	65	5
2.500	0	0	0	0	0	0	0	6
3.000	0	14	2	2	2	1	21	7
4.000	0	4	1	2	0	0	7	8
6.000	0	4	1	1	0	0	6	9
<b>Total:</b>	<b>4,183</b>	<b>470</b>	<b>34</b>	<b>40</b>	<b>4</b>	<b>187</b>	<b>4,918</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	12				12	<b>1</b>
Within Municipality	606	34			640	<b>2</b>
<b>Total Fire Hydrants</b>	<b>618</b>	<b>34</b>	<b>0</b>	<b>0</b>	<b>652</b>	
<b>Flushing Hydrants</b>						
	95				95	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>95</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	365
Number of distribution system valves end of year:	955
Number of distribution valves operated during year:	104

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Account #614 - Additional expenses incurred for acid cleaning and chemical treatment of Well #6.

Account #631 - Expenses decreased due to environmental cleanup costs incurred in 2001 \$22,486 which were not necessary in 2002.

Account #641 - Expenses increased due to additional testing required by the DNR and a first time testing requirement for the UCMR.

Account #662 - Expenses increased due to additional flushing and locates in 2002.

Account #672 - Expenses decreased due to \$35,585 being spent on concrete reservoir repair in 2001.

Account #677 - Expenses decreased due to fewer road projects in 2002 requiring hydrant maintenance.

Account #923 - Expenses decreased due to less outside engineering services required during 2002.

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### Property Tax Equivalent (Water) (Page W-07)

Tax rate "other" represents our Lake Management District assessment.

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### Water Utility Plant in Service (Page W-08)

Account #342 - The new tower was placed in service during 2002.

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### Water Mains (Page W-17)

Water main additions are contributed by developers.

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### Water Services (Page W-18)

Water services are financed by customer contributions.

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### Hydrants and Distribution System Valves (Page W-20)

System Valves are operated when flushing the mains twice a year, when isolating a section of main for repairs or whenever there is available time.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	11,201,130	<b>1</b>
<b>Total Sales of Electricity</b>	<b>11,201,130</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	21,418	<b>2</b>
Miscellaneous Service Revenues (451)	125	<b>3</b>
Sales of Water and Water Power (453)	0	<b>4</b>
Rent from Electric Property (454)	16,573	<b>5</b>
Interdepartmental Rents (455)	0	<b>6</b>
Other Electric Revenues (456)	2,912	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>41,028</b>	
<b>Total Operating Revenues</b>	<b>11,242,158</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-557)	8,312,795	<b>8</b>
Transmission Expenses (560-573)	0	<b>9</b>
Distribution Expenses (580-598)	416,305	<b>10</b>
Customer Accounts Expenses (901-905)	167,719	<b>11</b>
Sales Expenses (911-916)	22,950	<b>12</b>
Administrative and General Expenses (920-932)	526,933	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>9,446,702</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	660,477	<b>14</b>
Amortization Expense (404-407)	31,764	<b>15</b>
Taxes (408)	417,881	<b>16</b>
<b>Total Other Expenses</b>	<b>1,110,122</b>	
<b>Total Operating Expenses</b>	<b>10,556,824</b>	
<b>NET OPERATING INCOME</b>	<b>685,334</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	21,418	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>21,418</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECT FEES	125	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>125</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	16,573	5
<b>Total Rent from Electric Property (454)</b>	<b>16,573</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
SALES OF SCRAP, SALES TAX DISCOUNT, NSF CHECK FEES	2,912	7
<b>Total Other Electric Revenues (456)</b>	<b>2,912</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
<b>POWER PRODUCTION EXPENSES</b>	
<b>STEAM POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
<b>Total Steam Power Generation Expenses</b>	<b>0</b>
<b>HYDRAULIC POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>
<b>OTHER POWER GENERATION EXPENSES</b>	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>OTHER POWER GENERATION EXPENSES</b>		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
<b>Total Other Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (555)	8,312,795	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
<b>Total Other Power Supply Expenses</b>	<b>8,312,795</b>	
<b>Total Power Production Expenses</b>	<b>8,312,795</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
<b>Total Transmission Expenses</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (580)	44,052	50

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>DISTRIBUTION EXPENSES</b>		
Load Dispatching (581)		51
Station Expenses (582)	31,688	52
Overhead Line Expenses (583)	610	53
Underground Line Expenses (584)	1,212	54
Street Lighting and Signal System Expenses (585)	6,605	55
Meter Expenses (586)	25,829	56
Customer Installations Expenses (587)	132	57
Miscellaneous Distribution Expenses (588)	35,028	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	27,769	60
Maintenance of Structures (591)	93	61
Maintenance of Station Equipment (592)	23,252	62
Maintenance of Overhead Lines (593)	76,193	63
Maintenance of Underground Lines (594)	108,612	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	7,368	66
Maintenance of Meters (597)	22,522	67
Maintenance of Miscellaneous Distribution Plant (598)	5,340	68
<b>Total Distribution Expenses</b>	<b>416,305</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)	20,655	69
Meter Reading Expenses (902)	45,059	70
Customer Records and Collection Expenses (903)	92,577	71
Uncollectible Accounts (904)		72
Miscellaneous Customer Accounts Expenses (905)	9,428	73
<b>Total Customer Accounts Expenses</b>	<b>167,719</b>	
<b>SALES EXPENSES</b>		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	22,950	76

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SALES EXPENSES</b>		
Miscellaneous Sales Expenses (916)		77
<b>Total Sales Expenses</b>	<b>22,950</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	142,329	78
Office Supplies and Expenses (921)	43,804	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	29,842	81
Property Insurance (924)	5,202	82
Injuries and Damages (925)	32,479	83
Employee Pensions and Benefits (926)	167,955	84
Regulatory Commission Expenses (928)	244	85
Duplicate Charges -- Credit (929)	9,312	86
Miscellaneous General Expenses (930)		87
Rents (931)	11,100	88
Maintenance of General Plant (932)	103,290	89
<b>Total Administrative and General Expenses</b>	<b>526,933</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>9,446,702</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		320,828	<b>1</b>
Social Security		40,820	<b>2</b>
Wisconsin Gross Receipts Tax		45,784	<b>3</b>
PSC Remainder Assessment		10,449	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>417,881</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.261500				3
County tax rate	mills		3.019700				4
Local tax rate	mills		7.185900				5
School tax rate	mills		11.819800				6
Voc. school tax rate	mills		1.843300				7
Other tax rate - Local	mills		0.113771				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.243971</b>				10
Less: state credit	mills		1.560200				11
<b>Net tax rate</b>	mills		<b>22.683771</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.185900</b>				14
<b>Combined School Tax Rate</b>	mills		<b>13.663100</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.113771</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>20.962771</b>				17
<b>Total Tax Rate</b>	mills		<b>24.243971</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.864659</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.683771</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>19.613730</b>				21
Utility Plant, Jan. 1	\$	20,606,379	20,606,379				22
Materials & Supplies	\$	407,781	407,781				23
<b>Subtotal</b>	\$	<b>21,014,160</b>	<b>21,014,160</b>				24
Less: Plant Outside Limits	\$	1,027,336	1,027,336				25
<b>Taxable Assets</b>	\$	<b>19,986,824</b>	<b>19,986,824</b>				26
Assessment Ratio	dec.		0.764766				27
<b>Assessed Value</b>	\$	<b>15,285,243</b>	<b>15,285,243</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>19.613730</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>299,801</b>	<b>299,801</b>				30
Tax Equivalent per 1994 PSC Report	\$	320,828					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>320,828</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25



**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	123,062		34
Structures and Improvements (361)	1,679,388	7,493	35
Station Equipment (362)	3,062,424	26,328	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	353,574	13,725	38
Overhead Conductors and Devices (365)	750,304	16,290	39
Underground Conduit (366)	741,624	47,242	40
Underground Conductors and Devices (367)	6,945,292	401,481	41
Line Transformers (368)	2,301,946	109,345	42
Services (369)	1,698,147	88,558	43
Meters (370)	723,210	34,254	44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	55,969		46
Street Lighting and Signal Systems (373)	789,268	13,910	47
<b>Total Distribution Plant</b>	<b>19,224,208</b>	<b>758,626</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	5,506		49
Office Furniture and Equipment (391)	71,603	1,177	50
Computer Equipment (391.1)	163,317	15,913	51
Transportation Equipment (392)	412,474	19,798	52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	154,693	1,052	54
Laboratory Equipment (395)	71,013		55
Power Operated Equipment (396)	436,921		56
Communication Equipment (397)	66,644	15,928	57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			123,062	34
Structures and Improvements (361)			1,686,881	35
Station Equipment (362)			3,088,752	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	1,252		366,047	38
Overhead Conductors and Devices (365)	3,243		763,351	39
Underground Conduit (366)			788,866	40
Underground Conductors and Devices (367)	34,894		7,311,879	41
Line Transformers (368)	19,613		2,391,678	42
Services (369)			1,786,705	43
Meters (370)	12,184		745,280	44
Installations on Customers' Premises (371)			0	45
Leased Property on Customers' Premises (372)			55,969	46
Street Lighting and Signal Systems (373)	1,003		802,175	47
<b>Total Distribution Plant</b>	<b>72,189</b>	<b>0</b>	<b>19,910,645</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	48
Structures and Improvements (390)			5,506	49
Office Furniture and Equipment (391)			72,780	50
Computer Equipment (391.1)			179,230	51
Transportation Equipment (392)			432,272	52
Stores Equipment (393)			0	53
Tools, Shop and Garage Equipment (394)			155,745	54
Laboratory Equipment (395)			71,013	55
Power Operated Equipment (396)			436,921	56
Communication Equipment (397)			82,572	57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>1,382,171</b>	<b>53,868</b>	
<b>Total utility plant in service directly assignable</b>	<b>20,606,379</b>	<b>812,494</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	<u>0</u>		<u>60</u>
 <b>Total utility plant in service</b>	 <b>20,606,379</b>	 <b>812,494</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,436,039</b>
<b>Total utility plant in service directly assignable</b>	<b>72,189</b>	<b>0</b>	<b>21,346,684</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>72,189</b>	<b>0</b>	<b>21,346,684</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			<b>26</b>
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	511,720	2.13%	35,851	<b>27</b>
Station Equipment (362)	1,705,450	2.86%	87,962	<b>28</b>
Storage Battery Equipment (363)	0			<b>29</b>
Poles, Towers and Fixtures (364)	146,037	3.71%	13,349	<b>30</b>
Overhead Conductors and Devices (365)	418,122	3.79%	28,684	<b>31</b>
Underground Conduit (366)	296,133	2.50%	19,131	<b>32</b>
Underground Conductors and Devices (367)	2,778,763	3.33%	237,382	<b>33</b>
Line Transformers (368)	935,137	3.23%	73,735	<b>34</b>
Services (369)	723,994	3.67%	63,947	<b>35</b>
Meters (370)	164,390	3.13%	22,982	<b>36</b>
Installations on Customers' Premises (371)	0			<b>37</b>
Leased Property on Customers' Premises (372)	54,576	14.29%	214	<b>38</b>
Street Lighting and Signal Systems (373)	322,816	3.33%	26,498	<b>39</b>
<b>Total Distribution Plant</b>	<b>8,057,138</b>		<b>609,735</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	2,918	8.33%	459	<b>40</b>
Office Furniture and Equipment (391)	67,321	8.33%	463	<b>41</b>
Computer Equipment (391.1)	115,943	15.00%	10,955	<b>42</b>
Transportation Equipment (392)	378,446	15.00%	53,826	<b>43</b>
Stores Equipment (393)	0			<b>44</b>
Tools, Shop and Garage Equipment (394)	104,263	6.25%	9,701	<b>45</b>
Laboratory Equipment (395)	36,568	6.67%	4,737	<b>46</b>
Power Operated Equipment (396)	327,352	15.00%	27,887	<b>47</b>
Communication Equipment (397)	40,769	6.67%	5,042	<b>48</b>
Miscellaneous Equipment (398)	0			<b>49</b>
Other Tangible Property (399)	0			<b>50</b>
<b>Total General Plant</b>	<b>1,073,580</b>		<b>113,070</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,130,718</b>		<b>722,805</b>	



## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					547,571	27
362					1,793,412	28
363					0	29
364	1,252				158,134	30
365	3,243	5,344	0		438,219	31
366					315,264	32
367	34,894				2,981,251	33
368	19,613				989,259	34
369					787,941	35
370	12,184				175,188	36
371					0	37
372					54,790	38
373	1,003				348,311	39
	72,189	5,344	0	0	8,589,340	
390					3,377	40
391					67,784	41
391.1					126,898	42
392					432,272	43
393					0	44
394					113,964	45
395					41,305	46
396					355,239	47
397					45,811	48
398					0	49
399					0	50
	0	0	0	0	1,186,650	
	72,189	5,344	0	0	9,775,990	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b><u>9,130,718</u></b>		<b><u>722,805</u></b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	72,189	5,344	0	0	9,775,990

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
<b>Primary Distribution System Voltage(s) -- Urban</b>			
2.4/4.16 kV (4kV)	0.83	81.33	<b>1</b>
7.2/12.5 kV (12kV)			<b>2</b>
14.4/24.9 kV (25kV)	8.30	180.92	<b>3</b>
<b>Other:</b>			
NONE			<b>4</b>
<b>Primary Distribution System Voltage(s) -- Rural</b>			
2.4/4.16 kV (4kV)			<b>5</b>
7.2/12.5 kV (12kV)			<b>6</b>
14.4/24.9 kV (25kV)			<b>7</b>
<b>Other:</b>			
NONE			<b>8</b>
<b>Transmission System</b>			
34.5 kV			<b>9</b>
69 kV			<b>10</b>
115 kV			<b>11</b>
138 kV			<b>12</b>
<b>Other:</b>			
NONE			<b>13</b>

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers.    **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	31,525	Saturday	02/02/2002	18:00	17,057
February	02	29,998	Monday	02/04/2002	19:00	15,121
March	03	30,119	Monday	03/04/2002	19:00	16,227
April	04	30,801	Thursday	04/18/2002	14:00	15,502
May	05	32,745	Thursday	05/30/2002	16:00	15,740
June	06	41,660	Tuesday	06/25/2002	15:00	18,152
July	07	43,551	Monday	07/08/2002	16:00	21,573
August	08	44,147	Thursday	08/01/2002	15:00	19,917
September	09	41,648	Monday	09/09/2002	16:00	17,485
October	10	31,564	Tuesday	10/01/2002	16:00	16,570
November	11	29,734	Monday	11/18/2002	18:00	15,749
December	12	32,320	Monday	12/16/2002	18:00	17,253
<b>Total</b>		<b>419,812</b>				<b>206,346</b>

**System Name** Oconomowoc Utilities

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
15 minutes integrated	Wisconsin Public Power Inc.

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>0</b>	7
Purchases		206,347	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	14
<b>Total Source of Energy</b>		<b>206,347</b>	15
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		196,799	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	23
<b>Total Sold and Used</b>		<b>196,799</b>	24
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		9,548	27
<b>Total Energy Losses</b>		<b>9,548</b>	28
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>4.6272%</b>	29
<b>Total Disposition of Energy</b>		<b>206,347</b>	30

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL SALES	RG-1	6,536	62,036	1
TOD RESIDENTIAL SALES	RG-2	8	82	2
<b>Total Sales for Residential Sales</b>		<b>6,544</b>	<b>62,118</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL SALES	CG-1	864	23,246	3
SMALL POWER	CP-1	61	20,367	4
LARGE POWER TIME OF DAY	CP-2	26	52,689	5
INDUSTRIAL POWER TIME OF DAY	CP-3	6	37,056	6
<b>Total Sales for Commercial &amp; Industrial</b>		<b>957</b>	<b>133,358</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	6	1,213	7
PRIVATE YARD LIGHTING	MS-2	66	110	8
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>72</b>	<b>1,323</b>	
<b>Sales for Resale</b>				
NONE				9
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>7,573</b>	<b>196,799</b>	



**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		3,640,320	437,083	<b>4,077,403</b>	<b>1</b>
		4,517	567	<b>5,084</b>	<b>2</b>
<b>0</b>	<b>0</b>	<b>3,644,837</b>	<b>437,650</b>	<b>4,082,487</b>	
		1,309,093	161,377	<b>1,470,470</b>	<b>3</b>
65,293	83,491	1,062,180	145,334	<b>1,207,514</b>	<b>4</b>
119,328	142,482	2,176,676	354,664	<b>2,531,340</b>	<b>5</b>
82,679	104,519	1,481,441	252,601	<b>1,734,042</b>	<b>6</b>
<b>267,300</b>	<b>330,492</b>	<b>6,029,390</b>	<b>913,976</b>	<b>6,943,366</b>	
		156,559	7,944	<b>164,503</b>	<b>7</b>
		10,071	703	<b>10,774</b>	<b>8</b>
<b>0</b>	<b>0</b>	<b>166,630</b>	<b>8,647</b>	<b>175,277</b>	
				<b>0</b>	<b>9</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>267,300</b>	<b>330,492</b>	<b>9,840,857</b>	<b>1,360,273</b>	<b>11,201,130</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.
---

Particulars		(b)		(c)		
(a)						
Name of Vendor		WPPI SYSTEM				1
Point of Delivery		COONEY SUB.				2
Type of Power Purchased (firm, dump, etc.)		FIRM				3
Voltage at Which Delivered		138,000				4
Point of Metering		COONEY SUB.				5
Total of 12 Monthly Maximum Demands -- kW		419,812				6
Average load factor		67.3315%				7
Total Cost of Purchased Power		8,312,795				8
Average cost per kWh		0.0403				9
On-Peak Hours (if applicable)		8:00AM TO 8:00PM				10
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	11
	January	8,399	8,658			12
	February	7,473	7,648			13
	March	7,676	8,550			14
	April	7,917	7,585			15
	May	7,938	7,802			16
	June	8,536	9,616			17
	July	10,701	10,872			18
	August	9,829	10,089			19
	September	8,230	9,255			20
	October	8,523	8,047			21
	November	7,381	8,368			22
	December	8,086	9,167			23
	Total kWh (000)	100,689	105,657			24
						25
						26
						27
		(d)		(e)		28
Name of Vendor						29
Point of Delivery						30
Voltage at Which Delivered						31
Point of Metering						32
Type of Power Purchased (firm, dump, etc.)						33
Total of 12 Monthly Maximum Demands -- kW						34
Average load factor						35
Total Cost of Purchased Power						36
Average cost per kWh						37
On-Peak Hours (if applicable)						38
Monthly purchases --- kWh (000):		On-peak	Off-peak	On-peak	Off-peak	39
	January					40
	February					41
	March					42
	April					43
	May					44
	June					45
	July					46
	August					47
	September					48
	October					49
	November					50
	December					51
	Total kWh (000)					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
<b>Load Factor</b>		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
<b>Cost per kWh of Net Generation (\$)</b>		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
<b>Total kWh (000)</b>	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
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NONE

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							
<b>Total</b>							<b>0</b>
							<b>1</b>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
NONE						
<b>Total</b>						<b>0</b>
						<b>1</b>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		



**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	ARMOUR	COONEY7	COONEY8	JEFF/14.4	JEFF/5KV	1
Voltage--High Side	24,900	138,000	138,000	24,900	24,900	2
Voltage--Low Side	4,160	24,900	24,900	24,900	4,160	3
Num. Main Transformers in Operation	1	1	1	3	1	4
Capacity of Transformers in kVA	7,500	84,000	84,000	17,250	5,250	5
Number of Spare Transformers on Hand	0	0	0	1	0	6
15-Minute Maximum Demand in kW	5,961	25,080	27,480	10,772	4,153	7
Dt and Hr of Such Maximum Demand	08/02/2002 13:00	07/13/2002 17:00	07/08/2002 17:00	07/21/2002 17:00	07/21/2002 17:00	8 9
Kwh Output	6,327	20,500	27,990	10,345	4,155	10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	LAPHAM	OLYMPIA	PWRHSE	SUMMIT	WEST	16
Voltage--High Side	24,900	24,900	24,900	24,900	24,900	17
Voltage--Low Side	24,900	24,900	4,160	4,160	24,900	18
Num. of Main Transformers in Operation	3	3	1	1	3	19
Capacity of Transformers in kVA	8,625	8,625	5,250	5,250	17,250	20
Number of Spare Transformers on Hand	1	1	0	0	1	21
15-Minute Maximum Demand in kW	2,557	13,651	3,125	4,560	4,976	22
Dt and Hr of Such Maximum Demand	07/21/2002 18:00	07/25/2002 11:00	07/08/2002 15:00	07/08/2002 16:00	07/30/2002 12:00	23 24
Kwh Output	2,507	7,753	3,869	5,081	5,564	25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
Kwh Output						39 40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	8,058	1,412	135,251	1
Acquired during year	396	35	5,325	2
<b>Total</b>	<b>8,454</b>	<b>1,447</b>	<b>140,576</b>	<b>3</b>
Retired during year	134	12	2,175	4
Sales, transfers or adjustments increase (decrease)		(22)	(1,435)	5
<b>Number end of year</b>	<b>8,320</b>	<b>1,413</b>	<b>136,966</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	7,519	1,298	124,690	8
In utility's use	15	10	1,542	9
Inactive transformers on system		1	50	10
Locked meters on customers' premises				11
In stock	786	104	10,684	12
<b>Total end of year</b>	<b>8,320</b>	<b>1,413</b>	<b>136,966</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	150	251	47,828	<b>1</b>
Sodium Vapor	250	16	20,688	<b>2</b>
Sodium Vapor	400	22	47,828	<b>3</b>
<b>Total</b>		<b>289</b>	<b>116,344</b>	
<b>Ornamental</b>				
Sodium Vapor	150	778	598,282	<b>4</b>
Sodium Vapor	250	147	190,071	<b>5</b>
Sodium Vapor	400	33	71,742	<b>6</b>
<b>Total</b>		<b>958</b>	<b>860,095</b>	
<b>Other</b>				
NONE				<b>7</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

Account #586 - Expense decreased due to less labor utilized for meter operation.

Account #593 - Expenses increased due to additional labor and vehicle costs for overhaed line maintenance during 2002.

Account #594 - Expenses decreased due to less labor, vehicle costs and materials utilized for underground line maintenance in 2002 compared to 2001

Account #920 - Expenses increased due to an increase in City administrator salaries related to the utility.

Account #932 - Expenses increased due to \$57,351 being paid for a distribution system inventory to be conducted.

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### Property Tax Equivalent (Electric) (Page E-05)

Tax rate "other" represents our Lake Management District assessment.

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### Electric Utility Plant in Service (Page E-06)

(367) 2002 projects to extend services to new areas that did not have service and our ongoing project to rejuvenate URD cable using the Utilix injection method.

(368) 2002 purchase of new transformers to service new sub-divisions in service area.

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